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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
(Richmond Division)**

In re:)
CIRCUIT CITY STORES, INC., et al.,) Chapter 11
Debtors.) Case No. 08-35653-KRH
) (Jointly Administered)
)
)

**MOTION OF THE OSCEOLA COUNTY TAX COLLECTOR
IN THE STATE OF FLORIDA FOR PAYMENT OF
ADMINISTRATIVE EXPENSE CLAIM AND NOTICE OF HEARING**

NOW COMES the Osceola County Tax Collector (“Tax Collector”), in the State of Florida, by and through its undersigned counsel, pursuant to Bankruptcy Code section 503(b)(1)(B), and moves the Court for allowance and payment of a Chapter 11 administrative expense claim (“Administrative Expense Motion”).

JURISDICTION

1. The Court has jurisdiction over this Administrative Expense Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of this Motion is proper under 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

2. "Tax Collector" is the state constitution's county Tax Collector in and for Osceola County political subdivision under Section 21(d), Article VIII, of the Florida Constitution, which collects the personal property taxes on tangible personal property assessed and levied by the Board of County Commissioners located in said County as of January 1 of each year.

3. Circuit City Stores, Inc., its predecessors or successors in interest ("Circuit City") opened a store in Osceola County, Florida in late 2008. Because of the late opening date, there were no tangible personal property taxes assessed for the 2008 tax year. Nevertheless, the store location was open as of January 1, 2009 and the state constitution's Property Appraiser in and for Osceola County estimated the value of the assets on hand to have a tangible value of \$450,000.00. The Account Number assessed to the Circuit City Account for these taxes was number T000715-21000.

4. The tax rate for the Osceola County Tax Collector 2000 taxes is valued at 14.5785 cents per hundred dollars of assessed value. The tax for the 2009 tax year, therefore, amounts to \$6,560.33.

RELIEF REQUESTED

5. Section 503 of the U. S. Bankruptcy Code provides that there shall be allowed administrative expenses for "any tax – incurred by the estate...including property taxes for which liability is in ream...." 11 U.S.C. § 503(b)(1)(B).

6. In the present case, the Osceola County Tax Collector is entitled to a Chapter 11 allowed administrative expense against the Debtors' bankruptcy estate pursuant to Section 503(b)(1)(B) of the Bankruptcy Code for the post-petition taxes, because of taxes in question were assessed, incurred and became the liability of the Debtor post-petition.

WAIVER OF MEMORANDUM OF LAW

7. The Osceola County Tax Collector respectfully requests that the Court treat this Motion as a written memorandum of points and authorities and waive any requirement that this Motion be accompanied by a written memorandum of points and authorities as required by Local Bankruptcy Rule 9013-1(G).

CONCLUSION

BASED UPON THE FOREGOING, the Osceola County Tax Collector respectfully requests that this Court enter an order: (i) granting the Motion; (ii) allowing the Osceola County Tax Collector a Chapter 11 administrative expense claim pursuant to Section 503(b)(1)(B) of the Bankruptcy Code in the amount of \$6,560.33; and (iii) granting such other and further relief as is just and proper.

NOTICE

TO: CIRCUIT CITY STORES, INC. et al.

YOUR RIGHTS MAY BE AFFECTED. YOU SHOULD READ THESE PAPERS CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY, IF YOU HAVE ONE IN THIS BANKRUPTCY CASE. (IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE).

IF YOU DO NOT WISH THE COURT TO GRANT THE MOTION, OR IF YOU WANT THE COURT TO CONSIDER YOUR REVIEW ON THE MOTION, YOU OR YOUR ATTORNEY MUST:

- FILE WITH THE COURT (UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA (RICHMOND DIVISION)), 701 EAST BROAD STREET, SUITE 4000, RICHMOND, VA 23219, A WRITTEN RESPONSE WITH SUPPORTING MEMORANDUM AS REQUIRED BY LOCAL BANKRUPTCY RULE 9013-1(H). UNLESS A WRITTEN RESPONSE AND SUPPORTING MEMORANDUM ARE FILED ON OR BEFORE MAY 11, 2009 AT 10:00 A.M., THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE MOTION AS CONCEDED, AND ISSUE AN ORDER GRANTING THE REQUESTED RELIEF WITHOUT FURTHER NOTICE OR HEARING. IF YOU MAIL YOUR RESPONSE TO THE COURT FOR FILING, YOU MUST**

**MAIL IT EARLY ENOUGH SO THE COURT WILL RECEIVE IT ON OR
BEFORE THE DATE STATED ABOVE.**

- **ATTEND THE HEARING SCHEDULED TO BE HELD ON MAY 13, 2009, AT
2:00 P.M. AT JUDGE HUENNEKENS' COURTROOM, 701 E. BROAD STREET,
ROOM 5000, RICHMOND, VIRGINIA 23219.**

**IF YOUR OR YOUR ATTORNEY DO NOT TAKE THESE STEPS, THE COURT
MAY DECIDE THAT YOU DO NOT OPPOSE THE MOTION AND MAY ENTER AN
ORDER GRANTING THE MOTION.**

**OSCEOLA COUNTY TAX
COLLECTOR, STATE OF FLORIDA**

/s/ Paul S. Bliley, Jr.

By _____
Counsel

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CERTIFICATE OF SERVICE

I hereby certify that on April 13, 2009, a true and complete copy of the foregoing was filed and served electronically using the Court's ECF System, was sent by electronic mail to circuitcityservice@mcguirewoods.com and project.circuitcity@skadden.com, and was sent by first class mail, postage prepaid, to the entities at the addresses indicated below:

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/s/ Paul S. Bliley, Jr.